

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS**

PART III- INDIRECT COSTS
NAME OF REPORTING UNIT

Item No.	Item Description																																																				
3.1.0	<p><u>Indirect Cost Categories - Accumulation and Allocation.</u> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th><u>Indirect Cost Category</u></th> <th><u>Accumulation Method</u></th> <th><u>Allocation Base Code</u></th> <th><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td> Equipment</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td> Capital Improvements to Land <u>1/</u></td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td> Interest <u>1/</u></td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>(f) Library</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>_____</td> <td>_____</td> <td></td> </tr> <tr> <td>(h) Other <u>1/</u></td> <td>_____</td> <td>_____</td> <td></td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet.</p>	<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowances/Interest				Building	_____	_____		Equipment	_____	_____		Capital Improvements to Land <u>1/</u>	_____	_____		Interest <u>1/</u>	_____	_____		(b) Operation and Maintenance	_____	_____	_____	(c) General Administration and General Expense	_____	_____	_____	(d) Departmental Administration	_____	_____		(e) Sponsored Projects Administration	_____	_____		(f) Library	_____	_____		(g) Student Administration and Services	_____	_____		(h) Other <u>1/</u>	_____	_____	
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